



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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July 22, 2011

Dana Gray, Executive Director
Southwest Neighborhood Improvement Association
4950 Southwest
St. Louis, MO 63110

RE: Community Development Block Grant (CDBG) (Project #2011-CDA31)

Dear Ms. Gray:

Enclosed is a report of the fiscal monitoring review of the Southwest Neighborhood Improvement Association, a not-for-profit organization, CDBG Program, for the period January 1, 2010, through December 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Southwest Neighborhood Improvement Association. Fieldwork was completed on July 1, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

CC: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**SOUTHWEST NEIGHBORHOOD IMPROVEMENT ASSOCIATION
CONTRACT #10-31-30
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

PROJECT #2011-CDA31

DATE ISSUED: JULY 22, 2011

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
SOUTHWEST NEIGHBORHOOD IMPROVEMENT ASSOCIATION
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Southwest Neighborhood Improvement Association

Contract Number: 10-31-30

Contract Period: January 1, 2010 through December 31, 2010

CFDA Number: 14.218

Contract Amount: \$68,000

The contract provided Community Development Block Grant (CDBG) fund to Southwest Neighborhood Improvement Association (Agency) for the services such as classes, training, counseling on interpersonal relationships and conflict resolution to low-income women and their families residing in the City of St. Louis. It also provides training for parent-child relationships, family counseling, home work sessions and parent child activities.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2010, through December 31, 2010, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on July 1, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-CDA20 issued June 22, 2010, contained no observations.

A-133 Status

According to a letter received from the Agency dated June 22, 2011, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2010, and was not required to have an A-133 audit.

Summary of Current Observations

There were no observations.